

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis hubungan antara *audit adjustment* dan kualitas laba. Sampel yang digunakan dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2012-2016. Analisis penelitian ini menggunakan *Ordinar Least Square Regression*, *T-test* menggunakan perangkat lunak STATA 14. Hasil penelitian menunjukkan bahwa audit adjustment membantu mengurangi manajemen laba. Hasil penelitian mengindikasikan bahwa *audit adjustment* mempengaruhi kualitas laba pada *highly regulated industry* khususnya industri perbankan.

**Kata kunci:** *Audit Adjustment*, Kualitas Laba, *Income Smoothing*, Persistensi Laba, Kualitas Akrua, *Earnings Distribution Around Zero*

## ABSTRACT

*The aim of this research is to examine and analyze the association between audit adjustment and earnings quality. Samples used in this research are banking company listed in Indonesia Stock Exchange during period 2012-2016. Total samples are 358 samples from 42 companies. The analysis of this research employs Ordinary Least Square Regression, and T-test processed with STATA 14 software. This study find that audit adjustment help to reduce earnings management. The result indicates that audit adjustment has impact on earnings quality in highly regulated industry especially in the banking industry.*

**Keywords:** *Audit Adjustment, Earnings Quality, Income Smoothing, Earnings Persistence, Accrual Quality, Earnings Distribution Around Zero*